

Value Added Tax (Solidarity Levy) Regulations 2006

GN No. 135 of 2006

THE VALUE ADDED TAX ACT

Regulations made by the Minister under section 72 of the Value Added Tax Act

1. These regulations may be cited as the **Value Added Tax (Solidarity Levy) Regulations 2006**.

2. In these regulations -

"Act" means the Value Added Tax Act;

"adjustment" means the adjustment of levy referred to in section 53E of the Act;

"turnover", for the purposes of section 53B of the Act, in relation to a taxable period -

(a) means -

(i) in the case of an operator of a hotel, the value of taxable supplies less any amount payable as management fee to a hotel management company in Mauritius;

(ii) in the case of any other operator, the value of taxable supplies; but

(b) does not include the value of taxable supplies in respect of capital goods;

3. (1) Subject to paragraph (2), every operator shall, in respect of every taxable period, pay the levy at the time of submission of his return under section 22.

(2) For the purposes of section 53C of the Act and subject to regulation 9(3) of the Value Added Tax Regulations 1998, the prescribed time shall -

(a) in respect of taxable periods ending 31 July 2006, 31 August 2006 and 30 September 2006, be 20 days after the end of the month of September 2006; and

(b) in respect of any other taxable period, be 20 days.

4. For the purposes of section 53E of the Act, where an operator closes his accounts -

- (a) on 30 June and his taxable period-
 - (i) is a month, the adjustment shall be made in his return for the taxable period ending 31 January; or
 - (ii) is a quarter, the adjustment shall be made in his return for the taxable period ending 31 March; or
- (b) on any other date and his taxable period -
 - (i) is a month, the adjustment shall be made in his return for the taxable period ending the 7th month immediately following the closing date of his accounts; or
 - (ii) is a quarter, the adjustment shall be made in his return for the taxable period ending the 3rd quarter immediately following the closing date of his accounts.

5. For the purposes of section 53E(2) of the Act, the prescribed time shall be 45 days from the date of receipt of the return in which the adjustment is made.

6. These regulations shall be deemed to have come into operation on 1 July 2006.

Made by the Minister on 15 September 2006